

Kebijakan pengampunan pajak di indonesia (suatu tinjauan atas kebijakan pengampunan pajak tahun 1984 dan pengampunan pajak tahun 2008)

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Abstrak

In order to increased voluntary disclosure from the tax payer, the Indonesian government through Directorate General of Tax making a tax reforms and the policy that the government choose is by using tax amnesty policy. At the year 1984 the government has been issued a tax amnesty policy, but this policy failed in implementation and the government never evaluated the failure. At 2008 the government issuing the same tax amnesty policy and it called sunset policy.

This research will explain about government comparison when issuing tax amnesty policy at the year 1984 and the year 2008, what exactly becomes the major obstacle on the implementation of the tax amnesty policy at the year 1984, and what are the differences between tax amnesties that were used at 1984 with tax amnesty that used in 2008. The approach used in this research is qualitative approach. The goal is to find an understanding about tax amnesty policy that implemented in Indonesia since 1984 until 2008. The research type is descriptive because the researcher tries to give a detailed description about tax amnesty policy that implemented in Indonesia since 1984 until 2008. Data collected in this research is by through in depth interview with Directorate General of Tax, academic, tax payer, and tax expert. Beside that the data was also collected through study literature, books, magazine, journals, and the tax regulation which are related to tax amnesty at the year 1984 and 2008.

The result from this research found that the government rationale issuing tax amnesty policy at the year 1984 because of the change of tax system in Indonesia from official assessment system to self assessment system. The change of tax system needs honesty and voluntary disclosure from every tax payer. Based on that reason, the government issuing tax amnesty policy. At the year 2008 the government tries to collect taxation data from Indonesian citizen who already registered as tax payer and the citizen who are not registered as tax payer. In order to make the tax payer willing to declare the taxation data that they have, government issuing tax amnesty policy. The obstacle on the implementation of tax amnesty at the year 1984 are because the limitation of taxation data, information technology, tax authorities who are not ready with this policy, and public perception of unfairness in tax amnesty. The main differences between tax amnesty at the year 1984 and 2008 is what the government forgiven. At the year 1984 the government forgives all the tax liabilities including interest, penalties, and other prosecution, whereas tax amnesty at the year 2008 only forgive the interest.